

Article - Health - General

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§19–727.

(a) Except as provided in subsection (b) of this section, a health maintenance organization is not exempted from any State, county, or local taxes solely because of this subtitle.

(b) (1) A nonprofit health maintenance organization that is exempt from taxation under § 501(c)(3) of the Internal Revenue Code is not subject to the insurance premium tax under Title 6, Subtitle 1 of the Insurance Article.

(2) Premiums received by an insurer under policies that provide health maintenance organization benefits are not subject to the premium tax imposed under Title 6, Subtitle 1 of the Insurance Article to the extent:

(i) Of the amounts actually paid by the insurer to a nonprofit health maintenance organization that operates only as a health maintenance organization; or

(ii) The premiums have been paid by that nonprofit health maintenance organization.

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